

# HOUSE BILL No. 1105

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-6.1.

**Synopsis:** Sales tax refunds in disaster areas. Provides that a person who is the owner of a building that is located in a county declared a disaster area under federal law and that is damaged or destroyed as a result of a disaster occurring after December 31, 2011, is entitled to a refund of the state sales and use tax paid on the purchase of building materials that: (1) are used to repair the building or to construct a new building to replace the damaged or destroyed building; and (2) are purchased after the occurrence of the disaster by the owner of the building or by a contractor that is under contract with the owner. Provides that a claim for a refund must be filed with the department of state revenue: (1) not later than four years after the date of the disaster, if the date is in a year beginning after December 31, 2011, and ending before January 1, 2016; and (2) not later than two (2) years after the date of the disaster, if the date is in a year beginning after December 31, 2015.

**Effective:** Upon passage.

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January 8, 2015, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## HOUSE BILL No. 1105

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-2.5-6.1 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]:

4       **Chapter 6.1. Refunds of Tax Paid for Building Materials Used**  
5 **in Disaster Areas**

6       **Sec. 1. As used in this chapter, "building" means any structure**  
7 **or facility (including appurtenances) that is designed or intended**  
8 **for the support, enclosure, shelter, or protection of persons,**  
9 **animals, or property, including any house, apartment building,**  
10 **mobile home, manufactured home, condominium, other residential**  
11 **structure, shed, barn, shelter, industrial structure or facility, or**  
12 **commercial structure or facility.**

13       **Sec. 2. As used in this chapter, "building materials" means all**  
14 **tangible personal property that enters into and becomes a**  
15 **permanent part of a building.**



1       Sec. 3. As used in this chapter, "disaster" means damage  
2       resulting after December 31, 2011, from a flood, storm, tornado,  
3       hurricane, earthquake, or similar public calamity, whether  
4       manmade, resulting from war, or resulting from natural causes.

5       Sec. 4. As used in this chapter, "disaster area" means a county  
6       that has been declared a disaster by the President of the United  
7       States under 42 U.S.C. 5121 et seq.

8       Sec. 5. Subject to the requirements of this chapter, a person who  
9       is the owner of a building that is located in a disaster area and that  
10      is damaged or destroyed as a result of a disaster is entitled to a  
11      refund of the gross retail tax and use tax paid on the purchase of  
12      building materials that:

13      (1) are used to:

14          (A) repair the building damaged by the disaster; or

15          (B) construct a new building in the disaster area to replace  
16          the building damaged or destroyed by the disaster; and

17      (2) are purchased after the occurrence of the disaster by:

18          (A) the owner of the building; or

19          (B) a contractor that is under contract with the owner.

20      Sec. 6. The amount of a refund made under this chapter for the  
21      building materials that are used to repair or construct a building  
22      as described in section 5 of this chapter is equal to the gross retail  
23      tax and use tax paid on the purchase of the building materials.

24      Sec. 7. In order to obtain a refund under this chapter:

25      (1) the refund must be claimed on a state tax return or returns  
26      in the manner prescribed by the department, including all  
27      information that the department determines is necessary for  
28      the calculation of the refund; and

29      (2) the claim for the refund must be filed by the owner of the  
30      building with the department:

31          (A) not later than four (4) years after the date of the  
32          occurrence of the disaster, if the date of the occurrence of  
33          the disaster is in a year beginning after December 31, 2011,  
34          and ending before January 1, 2016; and

35          (B) not later than two (2) years after the date of the  
36          occurrence of the disaster, if the date of the occurrence of  
37          the disaster is in a year beginning after December 31, 2015.

38      Sec. 8. The owner of a building who receives a refund under this  
39      chapter is not required to refund or otherwise return any amount  
40      of the refund received by the owner to:

41      (1) any person who originally collected the gross retail tax or  
42      use tax and remitted that tax to the department; or



1           **(2) a contractor or subcontractor who paid the gross retail tax**  
2           **or use tax on the purchase of the materials to fulfill the terms**  
3           **of a contract.**

4           **SECTION 2. An emergency is declared for this act.**

